

# GUIDELINES FOR SCANNABLE FORM 540

## Scannable Form 540 Specifications

Definitions:	ALPHA	=	A-Z (MUST BE ALL CAPS)	Use Courier 12-point font, not bold, for taxpayer data (print lines 7 - 14) and CTP ID and doc. ID (print line 63).
	NUMERIC	=	0-9	
	ALPHANUMERIC	=	A-Z, 0-9	
	LEFT JUSTIFY	=	LJ	

Print Line Number	Identification	Begin Print Position	Maximum Field Length	End Print Position	Field Description
1-3	Blank lines	—	—	—	—
4	Title of Form, Tax Year Area, and Privacy Language Area	6	25	30	Conventional form size/style
5	Title of Form, Tax Year Area, and Privacy Language Area	6	25	30	Conventional form size/style
5	Form Identifier (540) Area	66	5	70	Conventional form size/style
6	Title of Form, Tax Year Area, and Privacy Language Area	6	25	30	Conventional form size/style
6	Form Identifier (540) Area	66	5	70	Conventional form size/style
6	C1 Side 1	72	9	80	Conventional form size/style
6	Bold Line	6	—	80	Conventional form size/style
7	Account Period Ending	6	3	8	"APE"
7	Fiscal Year Ending	11	4	14	MMYY or leave blank
7	Federal Return Attachment Area Question – Did Taxpayer attach any federal forms or schedules other than Sch A or Sch B?	62	19	80	Use Courier 8 pt. font. Yes – print "ATTACH FEDERAL RETURN" No – print "DO NOT ATTACH FEDERAL RETURN"
8	PACARRP Area	76	5	80	Conventional form size/style
9	Taxpayer's SSN (or ITIN) (mandatory)	8	11	18	Numeric, "—"
9	Name Control (First 4 Letters of Last Name) (mandatory)	21	4	24	Alpha, No Embedded Spaces, No symbols or punctuation
9	If taxpayer name and address information is unchanged from 2006, enter " ** " otherwise, leave blank (mandatory)	26	2	27	" ** ", or blank
9	If Joint Return, Spouse's/RDP's SSN (or ITIN) (mandatory)	30	11	40	Numeric, "—"
9	Form Year Indicator (mandatory)	54	2	55	"07" Alphanumeric. Print "PBA" only when there is a "PBA" code. Program 3 spaces between the "PBA" and code. If the code is less than 6 characters LJ and do not populate with zeros. (e.g., PBA 123456). If no PBA code, leave PBA code field blank.
9	Principal Business Activity (PBA) Code	59	12	70	
9	PACARRP Area	76	5	80	Conventional form size/style
10	Taxpayer's First Name (mandatory)	8	11	18	Alpha, No Embedded Spaces
10	Taxpayer's Middle Initial	21	1	21	Alpha, or blank
10	Taxpayer's Last Name (mandatory)	24	17	40	Alpha
10	Taxpayer – If Deceased, Enter Date of Death, otherwise, leave blank (mandatory)	44	8	51	Numeric,"-", mm-dd-yy (e.g., 08-01-07), or blank
10	Taxpayer's Prior Name (if applicable)	56	17	72	Alpha, Last name only, or leave blank (e.g., A legal name change done in 2007)
10	PACARRP Area	76	5	80	Conventional form size/style

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	NUMERIC	=	0-9	(print lines 7 - 14) and CTP ID and doc. ID (print line 63).
	ALPHANUMERIC	=	A-Z, 0-9	
	LEFT JUSTIFY	=	LJ	

Print Line Number	Identification	Begin Print Position	Maximum Field Length	End Print Position	Field Description
11	If Joint Return, Spouse's/RDP's First Name (mandatory)	8	11	18	Alpha, No Embedded Spaces
11	If Joint Return, Spouse's/RDP's Middle Initial	21	1	21	Alpha, or blank
11	If Joint Return, Spouse's/RDP's Last Name (mandatory)	24	17	40	Alpha
11	If Joint Return, Spouse/RDP – If Deceased, Enter Date of Death, otherwise, leave blank (mandatory)	44	8	51	Numeric, “–”, mm-dd-yy (e.g., 08-01-07), or blank
11	If Joint Return, Spouse's/RDP's Prior Name (if applicable)	56	17	72	Alpha, Last name only, or leave blank (e.g., Marriage/RDP in the current tax year changes spouse's/RDP's maiden name)
11	PACARRP Area	76	5	80	Conventional form size/style
12	Additional Address	8	30	37	Alphanumeric, Embedded spaces, No punctuation, no symbols other than “/”
12	Executor/Guardian	40	17	56	Alphanumeric
12	PACARRP Area	76	5	80	Conventional form size/style
13	Street Address (mandatory)	8	30	37	Alphanumeric, Embedded spaces, No punctuation, No symbols other than “/” or “–”
13	APT, STE, SP, RM, FL, BLDG, & UN	40	5	44	Alpha, LJ
13	Number or Letter (No symbols)	46	5	50	Alphanumeric, LJ
13	Private Mail Box (PMB)	53	3	55	Print “PMB” only when there is a “PMB” number or letter
13	Private Mail Box Number or Letter	57	6	62	Alphanumeric, LJ, or blank
13	PACARRP Area	76	5	80	Conventional form size/style
13	PACARRP Area (continued) RP Codes:	77	2	78	Alpha only, Courier 12-point font, any order, or blank D = Taxpayer deceased C = Spouse/RDP deceased
14	City (mandatory)	8	17	24	Alphanumeric, Embedded spaces
14	State (mandatory) Use the Standard Abbreviations in this publication.	27	2	28	Alpha
14	If Foreign Country	27	19	45	Alphanumeric, Embedded spaces
14	ZIP Code	31	10	40	Numeric, “–”, LJ
14	PACARRP Area	76	5	80	Conventional form size/style
14	PACARRP Area (continued) RP Codes:	77	2	78	Alphanumeric, Courier 12-point font, any order, or blank U = Military 9 = Disaster
16–36	540 Scanband – See specifications that begin on <a href="#">page 34</a> .	–	–	–	–
37–61	Conventional Form 540	–	–	–	–
62–63	Bottom Registration Mark, and conventional area of scannable Form 540				End of bottom registration mark and conventional form size/style
63	CTP ID	32	3	34	Numeric
63	Doc. ID (mandatory)	40	7	46	Numeric, “3101076” (Side 1) and “3102076” (Side 2)

# GUIDELINES FOR SCANNABLE FORM 540

## Form 540 Scannable Band Specifications (Side 1)

Definitions: NUMERIC = 0-9  
 "1" = Indicates a box was checked.  
 Exception: Field No. 01 (filing status) will indicate filing status box checked.  
 "0" = Will indicate no response.  
 "2" = Will indicate "FTB 5805F" is attached at print line 22.  
 RIGHT JUSTIFY = RJ

Use Courier 12-point font, not bold, for taxpayer data (print lines 16 - 35) and CTP ID and doc. ID (print line 63).

Print Line Number	Identification	Begin Print Position	Mandatory Print Field	Begin Field Position	Maximum Field Length	Field Description
15	Blank line	—	—	—	—	—
16	Filing Status	8	"01"	21	1	"1," "2," "3," "4," or "5"
16	2007 CA Estimated Tax and other payments	26	"37"	31	9	Numeric
16	CA Peace Officer Memorial Foundation Fund	44	"58"	49	9	Numeric
16	APE	62	"APE"	72	4	"0" (RJ), "MMYY"
17	Claimed as a Dependent on Another Return	8	"06"	21	1	"0," "1"
17	Real Estate Withholding	26	"38"	31	9	Numeric
17	CA Military Family Relief Fund	44	"59"	49	9	Numeric
17	Filing Status Question Field Label	62	"FS"	62	2	Alpha, Hardcode "FS"
17	Filing Status Question	75	—	75	1	"0," "1"
18	Senior Exemption	8	"09"	21	1	"1," "2"
18	Excess SDI (or VPD) Withheld	26	"39"	31	9	Numeric
18	CA Sea Otter Fund	44	"60"	49	9	Numeric
18	3800 Attached Box	62	"3800"	75	1	"0," "1"
19	Number of Dependents	8	"10"	20	2	Numeric
19	First Qualifying Individual's SSN	26	"40"	31	9	Numeric
19	Total Contributions	44	"61"	49	9	Numeric
19	3803 Attached Box	62	"3803"	75	1	"0," "1"
20	State Wages Form(s) W-2	8	"12"	13	9	Numeric
20	Second Qualifying Individual's SSN	26	"41"	31	9	Numeric
20	Amount you owe	44	"62"	49	9	Numeric
20	Schedule G-1 Attached Box	62	"SCHG1"	75	1	"0," "1"
21	CA Adjustments – Subtractions	8	"14"	13	9	Numeric
21	Federal Child/Dependent Care Expenses Allowable Amount	26	"42"	36	4	Numeric
21	Interest	44	"63"	49	9	Numeric
21	5870A Attached Box	62	"5870A"	75	1	"0," "1"
22	CA adjustments – Additions	8	"16"	13	9	Numeric
22	CA Child/Dependent Care Expenses Allowable Amount	26	"43"	36	4	Numeric
22	Underpayment of Estimated Tax	44	"64"	49	9	Numeric
22	5805 5805F Attached Box	62	"5805"	75	1	"0," "1" = 5805 Attached "2" = 5805F Attached
23	CA Adjusted Gross Income	8	"17"	13	9	Numeric
23	Overpaid Tax	26	"45"	31	9	Numeric
23	Refund or No Amount Due	44	"66"	49	9	Numeric
23	Tax Preparer ID Number Field Label ("Mandatory professional products only")	62	"TPID"	62	4	Alpha, hardcode "TPID"
23	Tax Preparer ID Number (PTIN) ("Mandatory professional products only")	66	"P"	66	1	"P" or blank

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Print Line Number	Identification	Begin Print Position	Mandatory Print Field	Begin Field Position	Maximum Field Length	Field Description
23	Tax Preparer ID Number (PTIN) ("Mandatory professional products only") continued	—	—	68	8	Numeric, RJ, or blank
23	Tax Preparer ID Number (SSN) ("Mandatory professional products only") continued	—	—	67	9	Numeric, No dashes, RJ, or blank
24	Standard/Itemized Deductions	8	"18"	13	9	Numeric
24	Overpaid Tax Applied to 2008 Estimated Taxes	26	"46"	31	9	Numeric
24	Direct Deposit Amount #1	44	"67"	49	9	Numeric
24	Tax Preparer ID Number Field Label (FEIN) (Mandatory, professional products only)	62	"FN"	62	2	Alpha, Hardcode "FN"
24	Tax Preparer ID Number (FEIN) continued	—	—	67	9	Numeric, No dashes, RJ, or blank
25	Tax	8	"20"	13	9	Numeric
25	Overpaid Tax Available This Year	26	"47"	31	9	Numeric
25	Direct Deposit Amount #2	44	"68"	49	9	Numeric
26	Tax from SCH G-1 and form FTB 5870A	8	"23"	13	9	Numeric
26	Tax Due	26	"48"	31	9	Numeric
27	Credit	8	"25"	13	9	Numeric
27	Use Tax	26	"49"	31	9	Numeric
28	Credit	8	"26"	13	9	Numeric
28	CA Seniors Special Fund	26	"50"	37	3	Numeric
29	Claiming more than two credits	8	"27"	13	9	Numeric
29	Alzheimer's Disease/Related Disorders Fund	26	"51"	31	9	Numeric
30	Nonrefundable Renter's Credit	8	"28"	19	3	Numeric
30	CA Fund for Senior Citizens	26	"52"	31	9	Numeric
30	Direct Deposit of Refund (DDR) Routing Number If entry in this field, there must be entries in "Account Number" Field and "Account Type" Field. Otherwise, all three fields must be blank.	—	—	70	9	Numeric. First two positions must be 01 through 12 or 21 through 32. If entry made in this field, there must be entries in the "DDR Account Number" Field at print line 31, and "DDR Account Type" Field at print line 32. Otherwise, all three fields must be blank.
31	Alternative Minimum Tax	8	"31"	13	9	Numeric
31	Rare and Endangered Species Preservation Program	26	"53"	31	9	Numeric
31	DDR "Account Number" If entry in this field, there must be entries in DDR "Routing Number" Field and "Account Number" Field. Otherwise, all three fields must be blank.	—	—	62	17	Alpha numeric, "—," RJ if less than 17 Characters. Otherwise, all three fields must be blank.

# GUIDELINES FOR SCANNABLE FORM 540

## Form 540 Scannable Band Specifications (Side 1)

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Print Line Number	Identification	Begin Print Position	Mandatory Print Field	Begin Field Position	Maximum Field Length	Field Description
32	Mental Health Services Tax	8	"32"	13	9	Numeric
32	State Children's Trust Fund for the Prevention of Child Abuse	26	"54"	31	9	Numeric
32	DDR "Account Type" If entry in this field there must be entries in DDR "Routing Number" Field and "Account Number" Field. Otherwise, all three fields must be blank.	—	—	78	1	"1" = Checking or "2" = Savings Otherwise, all three fields must be left blank.
33	Other Taxes and Credit Recapture	8	"33"	13	9	Numeric
33	CA Breast Cancer Research Fund	26	"55"	31	9	Numeric
33	Direct Deposit of Refund (DDR) Routing Number If entry in this field, there must be entries in "Account Number" Field and "Account Type" Field. Otherwise, all three fields must be blank.	—	—	70	9	Numeric. First two positions must be 01 through 12 or 21 through 32. If entry made in this field, there must be entries in the "DDR Account Number" at print line 34 and "DDR Account Type" Field at print line 35. Otherwise, all three fields must be blank.
34	Total Tax	8	"34"	13	9	Numeric
34	CA Firefighters' Memorial Fund	26	"56"	31	9	Numeric
34	DDR "Account Number" If entry in this field there must be entries in DDR "Routing Number" Field and "Account Type" Field. Otherwise, all three fields must be blank.	—	—	62	17	Alpha numeric, "—," RJ if less than 17 Characters. Otherwise, all three fields must be left blank.
35	CA Income Tax Withheld	8	"36"	13	9	Numeric
35	Emergency Food Assistance Program	26	"57"	31	9	Numeric
35	DDR "Account Type" If entry in this field there must be entries in DDR "Routing Number" Field and "Account Number" Field. Otherwise, all three fields must be blank.	—	—	78	1	"1" = Checking or "2" = Savings Otherwise, all three fields must be left blank.
36	Bold Line	6	—	—	80	—

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